

**Books of
Cost Sheet/Statement of cost
for the Half Yearly ended**

Output :

<i>Particulars</i>	₹		<i>Cost Per unit</i> ₹
Sales (10000 x 40)		400000	
Profit (25% on cost i.e 20% of Sales)		80000	
Cost of Goods Sold/Total Cost		320000	
Less Selling Overhead (10000 x 2)		20000	
Cost of Production		300000	
Less Office and Admin Overhead (10000 x 2)		20000	
work cost		280000	
Add Closing wip		40000	
		320000	
Less opening Wip		60000	
		260000	
Less Factory Overhead		60000	
Prime cost		200000	
Less : Direct wages	60000		
Less direct material	100000	160000	
Direct Expenses		40000	

Prime cost

200000